



ఆంధ్రప్రదేశ్ రాజపత్రము
THE ANDHRA PRADESH GAZETTE
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PART I EXTRAORDINARY

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AMARAVATI, FRIDAY, DECEMBER 31, 2021

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NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT
(COMMERCIAL TAXES-II)

THE ANDHRA PRADESH GOODS AND SERVICES TAX ACT, 2017 -
AMENDMENT TO G.O.Ms.No.257, REVENUE (CT-II) DEPARTMENT,
DATED: 29.06.2017.

[G.O.Ms.No. 380, Revenue (Commercial Taxes-II), 30th December, 2021.]

NOTIFICATION

In exercise of the powers conferred by sub-section (5) of section 9 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments further to amend the notification of the Government of Andhra Pradesh issued in Go.Ms.No. 257, Revenue(CT-II)Department, dated 29.06.2017, namely:-

1. In the notification,-

(i) in clause (i), for the words "and motor cycle;", the words ", motor cycle, omnibus or any other motor vehicle;" shall be substituted;

(ii) after clause (iii), the following clause shall be inserted, namely:-

"(iv) supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises."

2. In the said notification, in Explanation, -

(i) in item (b), for the words, brackets, numbers and figures "and "motor cycle" shall have the same meanings as assigned to them respectively in clauses (22), (25) and (26) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).", the words, brackets, numbers and figures ", motor cycle, motor vehicle and omnibus shall have the same meanings as assigned to them respectively in clauses (22), (25), (27), (28) and (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988)." shall be substituted;

(ii) after item (b), the following shall be inserted namely, -

"(c) specified premises means premises providing hotel accommodation service having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

2. This notification shall come into force with effect from the 1st day of January, 2022.

MUKESH KUMAR MEENA,
Secretary to Government.

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